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October 24, 2006

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REFERENCE NO

44471.297709

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The U.S. Patent and Trademark Office is asked to acknowledge receipt of the following:

1. Transmittal Form PTO/SB/21
2. Amendment and Response

Applicant: Youhei Toyoshima

U.S. Patent Application No. 10/783,666; filed: February 20, 2004

Examiner: Jeremy Austin Luks

Art Unit: 2837

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PTO/SB/21 (07-06)


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TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	10/783,666	
	Filing Date	February 20, 2004	
	First Named Inventor	Youhei Toyoshima	
	Art Unit	2837	
	Examiner Name	Jeremy Austin Luks	
Total Number of Pages in This Submission	7	Attorney Docket Number	44471.297709

ENCLOSURES (check all that apply)		
<input type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input checked="" type="checkbox"/> Amendment / Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Reply to Missing Parts/Incomplete Application <input type="checkbox"/> Reply to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Drawing(s) <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____ <input type="checkbox"/> Landscape Table on CD	<input type="checkbox"/> After Allowance Communication to TC <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input type="checkbox"/> Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Other Enclosure(s) (please identify below):
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Signature			
Printed Name	Brenda O. Holmes		
Date	10.24.2006	Reg. No.	40,338

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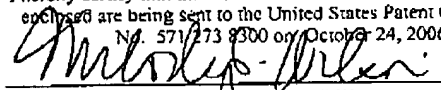
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IN THE UNITED STATES PATENT AND TRADEMARK OFFICEAPPLICANT: **Youhei TOYOSHIMA**SERIAL NO.: **10/783,666**GROUP ART UNIT: **2837**FILED: **February 20, 2004**EXAMINER: **Jeremy Austin Luks**FOR: **Muffler**

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this document and all documents referred to as
enclosed are being sent to the United States Patent Office at Fax
No. 571/273 8300 on October 24, 2006.



Melody T. Wilson

DATE: October 24, 2006

Attorney Docket No.: 44471/297709

AMENDMENT AND RESPONSE

Sir:

This Amendment and Response is being submitted in reply to the Office Action dated July 24, 2006. Please enter the Amendment and reconsider the application in light of the amendment and the appended remarks.

Amendments to the Claims are reflected in the listing of claims, which begin on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.